



# United States Department of the Interior

NATIONAL PARK SERVICE

1849 C Street, N.W.  
Washington, D.C. 20240

IN REPLY REFER TO:

APR 20 2006

Re: **Gorback Studio of Photography, 32731 Franklin Road, Franklin, MI**

Project Number:

Taxpayer's Identification Number

Dear

My review of your appeal of the decision of the Technical Preservation Services, National Park Service, denying your request for certification of significance for the property referenced above is concluded. The appeal was made in accordance with Department of the Interior regulations (36 CFR Part 67) governing certifications for Federal income tax incentives for historic preservation as specified in the Internal Revenue Code of 1986. I want to thank you for providing additional information and a detailed account of the circumstances involved in your appeal.

After carefully considering the complete record, including the information that was provided as part of your appeal, I have determined that prior to its recent rehabilitation the building at 32731 Franklin Road, in Franklin, Michigan, contributed to the Franklin Historic District in which it is located. Accordingly, the decision made by the Technical Preservation Services on June 10, 2005, denying "certified historic structure" status for this building is hereby overturned and thus the Part 1 application designating the building as a "certified historic structure" is approved.

The Standards for Evaluating Significance Within Registered Historic Districts, incorporated in the regulations cited above (36 CFR 67.5), define a building which contributes to the significance of a district as "one which by location, setting, materials, design, workmanship, feeling, and association adds to the district's sense of time and place and historical development." Conversely, a building that lacks significance within a historic district is one that does not contribute to the special qualities or characteristics that identify the place, or is one where particular features "have been so altered or have so deteriorated that the overall integrity of the building has been irretrievably lost."

The building at 32731 Franklin Road was constructed in 1831 as a tavern and is a one-story, gable-fronted, frame vernacular commercial building with a false front side extension, stone foundation, board covered walls and an asphalt roof. It is a three bay building with an entry porch and several additions. The Technical Preservation Services' letter of June 10, 2005, noted that the Part 1 application and additional information submitted by the owner did not contain documentation describing the appearance of the building either when it was built originally or during the district's period of historic significance. The letter further noted that the building has had several additions and alterations to accommodate a number of commercial uses and that some alterations occurred between 1950 and 1974. The letter closed by noting that without photographs of the building documenting its appearance during the district's period of significance, it was not possible to assess whether the building retains historic integrity.

The additional documentation you submitted on appeal conclusively demonstrates that the building at 32731 Franklin Road achieved its current appearance no later than 1946, which date falls within the historic district's defined period of significance. Of particular relevance in dating the building's appearance in the past was the copy of the 1946 flyer entitled "Automotive Industry Comes to Franklin," which shows several views of the building at 32731 Franklin Road and demonstrates that it had achieved its current configuration at least by that date. Thus, prior to its recent rehabilitation, the building added to the district's sense of time and place and historical development and contributed to the historic district. Accordingly, I have determined that the subject building is a certified historic structure for purposes of federal tax laws.

As Department of the Interior regulations provide, my decision is the final administrative decision regarding certifications of significance. This decision is limited solely to the significance of 32731 Franklin Road and does not rule on whether or not the rehabilitation described in Part 2 of your application will qualify as a "certified rehabilitation." To become a "certified rehabilitation" eligible for the Federal historic preservation income tax incentives specified in the Internal Revenue Code, the rehabilitation must meet the Secretary of the Interior's Standards for Rehabilitation as determined by the National Park Service. Following approval of the Part 1, Technical Preservation Services will review the rehabilitation described in Part 2 of the Historic Preservation Certification Application you submitted previously to determine whether the project appears to meet these Standards. Designation of the project as a "certified rehabilitation" occurs only upon completion of the rehabilitation work, at which point Technical Preservation Services will review Part 3 of the application (Request for Certification of Completed Work), evaluate the completed project against the same Standards and make a final determination.

Contrary to the statement made in the Technical Preservation Service's letter of June 10, 2005, due to an administrative error the refund of your processing fee was not issued and thus there is no need for you to pay this fee again. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision, or interpretations of the Internal Revenue Code of 1986 should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,

A handwritten signature in black ink, appearing to read 'John A. Burns', with a stylized, flowing script.

John A. Burns, FAIA  
Chief Appeals Officer  
Cultural Resources

cc: MI SHPO  
Internal Revenue Service